

AMENDED IN SENATE MAY 7, 2013

**Senate Concurrent Resolution**

**No. 25**

**Introduced by Senator Wyland**

*(Coauthors: Senators Anderson, Berryhill, Fuller, Gaines, Huff,  
Knight, Nielsen, and Walters)*

March 14, 2013

Senate Concurrent Resolution No. 25—Relative to the 35th anniversary of Proposition 13.

LEGISLATIVE COUNSEL'S DIGEST

SCR 25, as amended, Wyland. The 35th anniversary of the enactment of Proposition 13.

This measure would commemorate June 6, 2013, as the 35th anniversary of the approval of Proposition 13 by California voters.

Fiscal committee: no.

1 WHEREAS, On June 6, 1978, Proposition 13, officially titled  
2 the "People's Initiative to Limit Property Taxation," and popularly  
3 known as the "Jarvis-Gann Initiative," was overwhelmingly  
4 approved by California's voters, reducing property tax rates on  
5 homes, businesses, and farms, and capping the rate of increase in  
6 the future; and

7 WHEREAS, Prior to the adoption of Proposition 13, California's  
8 raging inflation had sent property tax bills in California soaring  
9 so high that many families had to sell their homes because they  
10 could not afford to pay their taxes; and

11 WHEREAS, Prior to the adoption of Proposition 13, property  
12 tax assessments showed wider divergences than assessment  
13 disparities under the current acquisition-value system; and

1 WHEREAS, With the approval of Proposition 13, real property  
2 values were adjusted to a base value equal to the 1976 assessed  
3 value of that real property, thereby introducing an objective  
4 standard upon which real property would be taxed and ending the  
5 previous subjective standard for assessment that engendered the  
6 property tax assessment abuses that occurred in the 1960s and  
7 1970s; and

8 WHEREAS, With the passage of Proposition 13, taxpayers, for  
9 the first time, were provided a measure of certainty with respect  
10 to their property taxes; and

11 WHEREAS, In the 35 years following the passage of Proposition  
12 13, the average homeowner has saved tens of thousands of dollars  
13 in property tax payments, money ~~that~~, that was able to be spent in  
14 the economy to create jobs and foster economic development; and

15 *WHEREAS, The volatility of income and sales tax revenue to*  
16 *the state and local governments is a major flaw in California's*  
17 *tax system, while Proposition 13 has rendered California's*  
18 *property taxes as a stable and predictable source of public revenue,*  
19 *even during economic downturns, that has provided a major benefit*  
20 *to local governments throughout California; and*

21 WHEREAS, Since the passage of Proposition 13, proposed  
22 alternatives to Proposition 13 would have had a variety of  
23 unwelcome effects, including substantial tax increases for  
24 low-income and elderly homeowners; and

25 WHEREAS, Since the passage of Proposition 13, voters' 2-to-1  
26 rejection in 1992 of Proposition 167 suggests that the split roll  
27 alternative to the current system, in which business would pay  
28 property taxes at a rate higher than that imposed on residential  
29 properties, finds little favor with voters; and

30 WHEREAS, Proposition 13 has become a nationwide symbol  
31 for taxpayer revolt and for citizens exercising control and power  
32 over their governance; and

33 WHEREAS, Thursday, June 6, 2013, marks the 35th year  
34 following the voters' approval of Proposition 13; now, therefore,  
35 be it

36 *Resolved by the Senate of the State of California, the Assembly*  
37 *thereof concurring,* That the Legislature, in recognition of the  
38 impact Proposition 13 has had on the State of California, formally  
39 commemorates June 6, 2013, as the 35th anniversary date of  
40 Proposition 13; and be it further

1     *Resolved*, That the Legislature reaffirm its support for  
2 Proposition 13 and the benefit that it provides to individual  
3 homeowners and to the state's overall economy; and be it further  
4     *Resolved*, That the Secretary of the Senate transmit copies of  
5 this resolution to the Governor of the State of California, and to  
6 the author for appropriate distribution.

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